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*Attorneys for Defendants*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro No. 10-04438 (SMB)

IRVING H. PICARD, Trustee for the Substantively  
Consolidated SIPA Liquidation of Bernard L. Madoff  
Investment Securities LLC,

Plaintiff,

v.

ESTATE OF SEYMOUR EPSTEIN,

MURIEL EPSTEIN, as beneficiary and of the Estate  
of Seymour Epstein and/or the Trusts created by the  
Last Will and Testament of Seymour Epstein, as  
Executor of the Estate of Seymour Epstein, and as  
trustee of Trusts created by the Last Will and  
Testament of Seymour Epstein,

HERBERT C. KANTOR, as trustee of Trusts created  
by the Last Will and Testament of Seymour Epstein,

RANDY EPSTEIN AUSTIN, as beneficiary of the  
Estate of Seymour Epstein and/or the Trusts created  
by the Last Will and Testament of Seymour Epstein,

ROBERT EPSTEIN, as beneficiary of the Estate of  
Seymour Epstein and/or the Trusts created by the  
Last Will and Testament of Seymour Epstein,

JANE EPSTEIN, as beneficiary of the Estate of  
Seymour Epstein and/or the Trusts created by the  
Last Will and Testament of Seymour Epstein,

SUSAN EPSTEIN GROSS, as beneficiary of the  
Estate of Seymour Epstein and/or the Trusts created  
by the Last Will and Testament of Seymour Epstein,  
and

SHELBURNE SHIRT COMPANY, INC.,

Defendants.

**DECLARATION OF HELEN DAVIS CHAITMAN IN OPPOSITION TO THE  
TRUSTEE'S MOTION FOR SUMMARY JUDGMENT AND IN SUPPORT OF  
DEFENDANTS' CROSS-MOTION FOR SUMMARY JUDGMENT DISMISSING THE  
COMPLAINT FOR LACK OF SUBJECT MATTER JURISDICTION**

I, Helen Davis Chaitman, hereby declare, under penalty of perjury pursuant to 28 U.S.C.  
§1746, as follows:

1. I am a member of Chaitman LLP, attorney for Defendants Estate of Seymour Epstein, Muriel Epstein as Executrix of the Estate of Seymour Epstein and the Trustee of the Trusts created by the Last Will and Testament of Seymour Epstein, Herbert C. Kantor, as trustee of the Trusts, and Shelburne Shirt Company, Inc. ("Defendants"). I am a member of the bars of New York and New Jersey, and I am admitted to practice in this Court.

2. I submit this declaration in support of Defendants' opposition to the motion of the Plaintiff, Irving H. Picard (the "Trustee"), the Trustee for the Liquidation of Bernard L. Madoff

Investment Securities, LLC (the “LLC”), for summary judgment in the above-referenced proceeding, pursuant to Local Rule 56.1, and in support of Defendants’ cross-motion for summary judgment dismissing the Complaint for lack of subject matter jurisdiction.

3. Attached hereto as **Exhibit A** is a true and accurate copy of relevant pages from an Order Appointing Successor Trustees for the Matter of the Appointment of Successor Co-Trustee under the Will of Seymour Epstein, Deceased, File No. 2009-0423, Surrogate’s Court of the County of New York filed October 12, 2007. [Bates No. PUBLIC0627879-82].

4. Attached hereto as **Exhibit B** is a true and accurate copy of relevant pages from a Trial Transcript in *Picard v. Carol & Stanley Nelson*, (“*Nelson*”), Adv. Pro. Nos. 10-04377 and 10-04658 dated May 8, 2019.

5. Attached hereto as **Exhibit C** is a true and accurate copy of February 7 and 9, 1979 documents confirming a credit to Gunther and Margaret Unflat from “Bernard L. Madoff Investment Securities.” [Bates No. 10-5420\_Defendant\_0002412-13].

6. Attached hereto as **Exhibit D** is a true and accurate copy of an extract of an JPMorgan Chase Bank, N.A. (“JPMC”) statement dated November 29-December 31, 2008 for an account ending in 703 (“703 Account”). [Bates No. JPMSAB0004065-4090].

7. Attached hereto as **Exhibit E** is a true and accurate copy of Amendment to SEC Form BD for Bernard L. Madoff Investment Securities dated January 12, 2001.

8. Attached hereto as **Exhibit F** is a compilation of letters from Madoff and the LLC to the Bank of New York, the National Securities Clearing Corporation, the Options Clearing Corporation and the Depository Trust Company. [Bates Nos. MESTABL00005744; MADTEE00544438; MADTEE00544725; MESTABL00005745].

9. Attached hereto as **Exhibit G** is a true and accurate copy of an email dated June 12, 2018 from Maximillian Shifrin, at Baker Hostetler, LLP to me.

10. Attached hereto as **Exhibit H** is a true and accurate copy of relevant pages from a transcript of the deposition of Bernard L. Madoff in *Picard v. Bernard L. Madoff Investment Securities, LLC*, Adv. Pro. No. 08-01789 dated April 26, 2017.

11. Attached hereto as **Exhibit I** is a true and accurate copy of a letter dated January 24, 2011 from Stephen P. Harbeck at SIPC to Scott Garrett at The U.S. House of Representatives.

12. Attached hereto as **Exhibit J** is a true and accurate copy of a JPMC statement dated December 1 through December 31, 2001 for the 703 Account. [Bates No. JPMSAB0000001-48].

13. Attached hereto as **Exhibit K** is a true and accurate copy of a compilation of JPMC Statements for an account ending in 509 (the “509 Account”).

14. Attached hereto as **Exhibit L** is a true and accurate copy of a compilation of JPMC Statements for the 703 Account.

15. Attached hereto as **Exhibit M** is a true and accurate copy of a statement from JPMC dated August 1-August 30, 2002 for the 703 Account. [Bates No. JPMSAB0000100-151].

16. Attached hereto as **Exhibit N** is a true and accurate copy of a statement from JPMC dated August 31 through September 30, 2002 for the 703 Account. [Bates No. JPMSAB0000624-672].

17. Attached hereto as **Exhibit O** is a true and accurate copy of a check dated July 16, 2008 paid to “Bernard L. Madoff Securities” and endorsed by Bernard L. Madoff into the 703 Account. [Bates No. JPMSA10013257].

18. Attached hereto as **Exhibit P** is a true and accurate copy of a statement from JPMC dated December 1 through December 31, 1998 for the 509 Account. [Bates No. MADWAA00378495-98].

19. Attached hereto as **Exhibit Q** is a true and accurate copy of relevant pages from a Trial Transcript in *Picard v. Carol & Stanley Nelson*, Adv. Pro. Nos. 10-04377 and 10-04658 dated May 9, 2019.

20. Attached hereto as **Exhibit R** is a true and accurate copy of a compilation of checks from JPMC for the period June 2, 2000 through June 16, 2008 from the 509 Account evidencing withdrawals from Bernard L. Madoff to Defendants.

21. Attached hereto as **Exhibit S** is a true and accurate copy of the July 17, 1991 letterhead of Bernard L. Madoff Investment Securities. [Bates No. MADTSS01301365-01301371].

22. Attached hereto as **Exhibit T** is a true and accurate copy of a Portfolio Management Statement from Bernard L. Madoff Investment Securities for the period January 4, 1993 through December 31, 1993 for the Epstein Account, 1C0049-30. [Bates No. MF00003999].

23. Attached hereto as **Exhibit U** is a true and accurate copy of a Statement from C & M Trading Account at Bernard L. Madoff dated January 31, 1993 for the period January 4, 1993 through January 29, 1993 for the Transferor Account, 1C0061. [Bates No. MF00436688].

24. Attached hereto as **Exhibit V** is a true and accurate copy of a compilation of Portfolio Management Statements from Bernard L. Madoff Investment Securities for the period January 4, 1993 through June 30, 1993 for the Epstein Account, 1C0061-30. [Bates No. 10-04438\_Epstein\_0000015-16].

25. Attached hereto as **Exhibit W** is a true and accurate copy of a fax transmission dated April 8, 2008. [Bates No. AMF00242376].

26. Attached hereto as **Exhibit X** is a true and accurate copy of relevant pages from documents dated October 2, 1989 in the name of Seymour Epstein. [Bates No. 10-04438\_Epstein\_0000444-51].

27. Attached hereto as **Exhibit Y** is a true and accurate copy of a compilation of correspondence from Seymour Epstein to Bernard L. Madoff and a check dated October 2, 1989 paid to "Bernard L. Madoff." [Bates No. 10-04438\_Epstein\_0000008-10].

28. Attached hereto as **Exhibit Z** is a true and accurate copy of a compilation of letters dated April 14, 1991 and October 2, 1991 from Cohmad Securities Corporation to Seymour Epstein ("Cohmad"). [Bates No. 10-04438\_Epstein\_0000011-12].

29. Attached hereto as **Exhibit AA** is a true and accurate copy of a Portfolio Management Statement from C & M Trading Account at Bernard L. Madoff dated January 19, 1993 for the period December 31, 1991 through December 31, 1992 for the Seymour Epstein Account, 1C0061-30. [Bates No. 10-04438\_Epstein\_0000432].

30. Attached hereto as **Exhibit AB** is a true and accurate copy of a statement from JPMC dated April 1 through April 30, 2008 for the 703 Account. [Bates No. JPMSAB0003950-4009].

31. Attached hereto as **Exhibit AC** is a true and accurate copy of a check dated July 16, 2008 paid by "Bernard L. Madoff" to "Seymour Epstein" drawn from the 509 Account. [Bates No. JPMSAF0068008].

32. Attached hereto as **Exhibit AD** is a true and accurate copy of relevant pages from documents dated December 17, 1992 in the name of Shelburne Shirt Company Inc. [Bates No. AMF00240582-86].

33. Attached hereto as **Exhibit AE** is a true and accurate copy of a letter dated October 23, 2007 from Seymour Epstein to Frank DiPascali. [Bates No. AMF00240545].

34. Attached hereto as **Exhibit AF** is a true and accurate copy of a NYS Department of State Division of Corporations Entity Information for Shelburne Shirt Co., Inc.

35. Attached hereto as **Exhibit AG** is a true and accurate copy of relevant pages from a transcript of the deposition of Bernard L. Madoff in *Picard v. Bernard L. Madoff Investment Securities, LLC*, Adv. Pro. No. 08-01789 dated December 20, 2016.

36. Attached hereto as **Exhibit AH** is a true and accurate copy of a compilation of statements from Bear Stearns and from JPMC. [Bates Nos. BSTSAC0000364-371; BSTSAC0000325-332; BSTSAC0000306-312; JPMDAB0004257-4311].

37. Attached hereto as **Exhibit AI** is a true and accurate copy of relevant pages from a transcript of the deposition of Joann Crupi in *Picard v. Bernard L. Madoff Investment Securities, LLC*, Adv. Pro. No. 08-01789 dated May 23, 2019.

38. Attached hereto as **Exhibit AJ** is a true and accurate copy of relevant pages from a trial transcript of the testimony of Frank DiPascali, Jr. in *United States v. Bonventre, et al.*, 10-CR-228 dated December 10, 2013.

39. Attached hereto as **Exhibit AK** is a true and accurate copy of the Government's Exhibit 105-c171 from a trial transcript of the testimony of Frank DiPascali, Jr. in *United States v. Bonventre, et al.*, 10-CR-228 dated December 5 and 10, 2013 and January 13, 2014.

40. Attached hereto as **Exhibit AL** is a chart of T-Bills owned by the Madoff account 1CM049 with its attachments.

41. Attached hereto as **Exhibit AM** is a true and accurate copy of the December 2004 customer statements for accounts relating to Stephen and Leslie Ehrlich, Jacob Dick Trust and Doron Tavlin.

42. Attached hereto as **Exhibit AN** is a true and accurate copy of a Customer Account Statement the Madoff account 1CM049 dated November 30, 2006. [Bates No. MDPTPP00666050-54].

43. Attached hereto as **Exhibit AO** is a chart of T-Bills owned by the Madoff account 1CM005 with its attachments.

44. Attached hereto as **Exhibit AP** is a true and accurate copy of a Customer Account Statement the Madoff account 1CM005 dated November 30, 2006. [Bates No. MDPTPP00585202-06].

45. Attached hereto as **Exhibit AQ** is a true and accurate copy of the Declaration of Jeffrey J. Cronin, C.P.A. dated December 27, 2017.

46. Attached hereto as **Exhibit AR** is a copy of the Form ADV Uniform Application for Investment Adviser Registration for Bernard L. Madoff Investment Securities dated August 25, 2006. [Bates No. PUBLIC0003729-762].

47. Attached hereto as **Exhibit AS** is a true and accurate copy of relevant pages from a transcript of the deposition of Bernard L. Madoff in *Picard v. Bernard L. Madoff Investment Securities, LLC*, Adv. Pro. No. 08-01789 dated June 15, 2016.

48. Attached hereto as **Exhibit AT** is a true and accurate copy of relevant pages from a Plea Allocution transcript of the testimony of Bernard L. Madoff in *United States v. Bernard L. Madoff*, 09-CR-213 dated March 12, 2009.

49. Attached hereto as **Exhibit AU** is a true and accurate copy of relevant pages from a Plea Allocution transcript of the testimony of Enrica Cotellessa-Pitz in *United States v. Bonventre, et al.*, 10-CR-228 dated December 19, 2011.

Dated: October 9, 2020  
New York, New York

**CHAITMAN LLP**  
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